

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 128 – HB 211

February 20, 2013

SUMMARY OF BILL: Makes a technical correction to Public Chapter 790 of 2012 concerning alcoholic beverage taxation.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- This bill will exclude beer sales from the calculation of gross revenue for the purpose of determining annual fees for limited service restaurants.
- According to the Alcoholic Beverage Commission, this bill codifies current practice of the Commission. Therefore, no change in state or local government revenue or expenditures.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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